



BERBERICH TRAHAN & CO., P.A.

*Certified Public Accountants*

SEAMAN UNIFIED SCHOOL  
DISTRICT NO. 345  
TOPEKA, KANSAS

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FINANCIAL STATEMENT  
WITH SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2015

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

FINANCIAL STATEMENT  
WITH SUPPLEMENTARY INFORMATION  
REGULATORY BASIS

Year Ended June 30, 2015

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SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

FINANCIAL STATEMENT  
WITH SUPPLEMENTARY INFORMATION  
REGULATORY BASIS

Year Ended June 30, 2015

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BERBERICH TRAHAN & CO., P.A.  
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## **INDEPENDENT AUDITOR'S REPORT**

Board of Education  
Seaman Unified School District No. 345:

### **Report on the Financial Statement**

We have audited the summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Seaman Unified School District No. 345 (the District) as of and for the year ended June 30, 2015 and the related notes to the financial statement.

### **Management's Responsibility for the Financial Statement**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide (KMAAG) as described in Note 2 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and applicable provisions of the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note 2 of the financial statement, the financial statement is prepared by the District to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2015, or changes in financial position and cash flows thereof for the year then ended.

### **Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 2.

### **Other Matters**

#### ***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The schedules listed under supplementary information in the accompanying table of contents, including the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*, are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 2.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated December 9, 2015 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Berberich Trahan & Co., P.A.*

December 9, 2015  
Topeka, Kansas

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND  
UNENCUMBERED CASH  
REGULATORY BASIS

Year Ended June 30, 2015

<u>FUNDS</u>	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances
General fund	\$ -	\$ -
Supplemental general	134,788	-
Special purpose funds:		
Special education	2,340,792	-
Driver education	93,257	-
Food service	285,913	-
Capital outlay	2,102,734	-
Vocational education	-	-
Professional development	7,429	-
Bilingual education	-	-
At-risk	-	-
Parent education	-	-
Adult supplemental education	221	-
Summer school	45,272	-
4 year old at-risk	-	-
KPERS special retirement contribution	-	-
Gifts and grants	121,730	-
Federal grant funds	(13,358)	-
Textbook rental	478,827	-
Sewer assessment	10,074	-
Extraordinary school program	56	-
Other gifts and grants fund	(967)	-
District activity funds - gate receipts	32,995	-
District activity funds	82,451	-
Capital projects:		
Construction	49,713,281	-
Bond and interest	2,701,413	-
Fiduciary funds:		
Private purpose trusts	4,539	-
Total reporting entity (excluding agency funds)	<u>\$ 58,141,447</u>	<u>\$ -</u>

Composition of cash:

- Checking accounts
- Money market deposit accounts
- Money market savings account
- Construction accounts
- Municipal Investment Pool
- Activity funds - checking accounts
- Total Cash
- Agency Funds per Schedule 3

See accompanying notes to financial statement.

Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
\$ 21,987,641	\$ 21,987,641	\$ -	\$ 994,318	\$ 994,318
7,345,564	7,450,595	29,757	198,914	228,671
6,964,810	6,688,396	2,617,206	354,640	2,971,846
64,853	48,644	109,466	8,396	117,862
1,788,846	1,775,171	299,588	90,686	390,274
2,593,973	1,889,792	2,806,915	281,403	3,088,318
520,000	520,000	-	38,240	38,240
50,000	50,000	7,429	16,990	24,419
-	-	-	-	-
2,279,857	2,279,857	-	160,038	160,038
26,300	26,300	-	-	-
-	-	221	-	221
7,982	6,755	46,499	2,162	48,661
120,000	120,000	-	4,679	4,679
2,389,759	2,389,759	-	-	-
22,278	33,483	110,525	6,645	117,170
486,459	478,804	(5,703)	19,970	14,267
451,797	475,931	454,693	58,868	513,561
-	-	10,074	-	10,074
-	-	56	-	56
165,399	161,958	2,474	14,655	17,129
195,934	199,829	29,100	-	29,100
218,583	228,428	72,606	-	72,606
21,932	27,516,904	22,218,309	1,061,925	23,280,234
4,214,914	4,223,565	2,692,762	-	2,692,762
-	-	4,539	-	4,539
\$ 51,916,881	\$ 78,551,812	\$ 31,506,516	\$ 3,312,529	\$ 34,819,045

\$ (2,473,430)
11,729,357
212,297
4,272,603
20,976,512
302,473
35,019,812
(200,767)
\$ 34,819,045



SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

NOTES TO FINANCIAL STATEMENT

June 30, 2015

1 - Municipal Financial Reporting Entity

Seaman Unified School District No. 345 (the District) is a municipal corporation governed by an elected seven-member board. This financial statement includes all the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

2 - Summary of Significant Accounting Policies

(a) Fund Descriptions

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following regulatory basis fund types comprise the financial activities of the District for the year ended June 30, 2015:

GOVERNMENTAL FUNDS

General Fund and Supplemental General Fund are used to account for the general operations of the District and are used to account for all unrestricted resources except those required to be accounted for in other funds.

Special Purpose Funds are used to account for the proceeds of specific tax levies and other specific revenue sources (other than major capital projects and tax levies for long term debt) that are intended for specified purposes.

Bond and Interest Fund is used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of long-term debt.

Capital Project Fund is used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

NOTES TO FINANCIAL STATEMENT  
(Continued)

2 - Summary of Significant Accounting Policies (Continued)

(a) Fund Descriptions (Continued)

FIDUCIARY FUNDS

Agency and Trust Funds are used to account for assets held by the District as an agent for individuals, private organizations, other governmental units and/or other funds. Agency funds are custodial in nature and do not involve measurement of operations.

(b) Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c) waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the District to use the regulatory basis of accounting.

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

NOTES TO FINANCIAL STATEMENT  
(Continued)

2 - Summary of Significant Accounting Policies (Continued)

(c) Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, supplemental general fund, special purpose funds (unless specifically exempted by statute) and the bond and interest fund. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the District for the fiscal year ended June 30, 2015.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each budgeted fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

NOTES TO FINANCIAL STATEMENT  
(Continued)

2 - Summary of Significant Accounting Policies (Continued)

(c) Budget and Tax Cycle (Continued)

A legal operating budget is not required for the capital project fund, fiduciary funds and the following special purpose funds:

Textbook Rental, Sewer Assessment, Extraordinary School Program, Other Gifts and Grants Fund, Gate Receipts, and District Activity Funds.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes or by the use of internal spending limits established by the governing body.

All budgets must be filed with the County Clerk by August 25th. The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the District after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

(d) Deficit Cash/Unencumbered Cash for Individual Funds

Certain funds have a negative unencumbered cash balance at year end due to the nature of grants and the timing of reimbursements.

(e) Annual, Personal and Sick Leave Benefits

Under the terms of the District's personnel policy, District employees are granted annual, personal and sick leave in varying amounts depending on whether the employee is hourly or contracted.

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

NOTES TO FINANCIAL STATEMENT  
(Continued)

2 - Summary of Significant Accounting Policies (Continued)

(f) Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase.

(g) Use of Estimates

The preparation of the financial statement in compliance with the regulatory basis requires management to make estimates and assumptions that affect the reported amounts of encumbrances at the date of the financial statement and the reported amounts of expenditures during the reporting period. Actual results could differ from those estimates.

3 - Deposits and Investments

At June 30, 2015, the District had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$ 20,976,512	Less than 1 year	S&P AAAs/S1+

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; US government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

NOTES TO FINANCIAL STATEMENT  
(Continued)

3 - Deposits and Investments (Continued)

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's investments were composed entirely of repurchase agreements and deposits with the Kansas Municipal Investment Pool during and as of the fiscal year ended June 30, 2015.

*Custodial credit risk.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. Kansas statutes require that deposits be collateralized, and that collateral pledged must have a fair market value equal to 100% of the deposits and investments, less insured amounts, and must be assigned for the benefit of the District. At June 30, 2015, the District's deposits were not exposed to custodial credit risk.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At June 30, 2015, the District had invested \$ 20,976,512 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4 - In-substance Receipt in Transit

The District received \$ 1,588,357 subsequent to June 30, 2015 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

NOTES TO FINANCIAL STATEMENT  
(Continued)

5 - Long-term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2015 were as follows:

Issue	Interest Rate	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General obligation bonds:									
Series 2011	2.0 - 4.0%	06/30/11	\$ 8,990,000	09/01/16	\$ 6,625,000	\$ -	\$ 2,150,000	\$ 4,475,000	\$ 157,375
Series 2013 A	1.5 - 5.0%	05/14/13	57,485,000	09/01/36	57,485,000	-	-	57,485,000	1,916,190
Certificates of participation:									
Series 2014	2.0 - 3.5%	05/01/14	1,200,000	05/01/24	1,200,000	-	105,000	1,095,000	36,463
Lease purchase agreements:									
Apple Lease	1.05%	06/12/15	730,082	07/15/19	-	730,082	99,297	630,785	703
Total contractual indebtedness					<u>\$ 65,310,000</u>	<u>\$ 730,082</u>	<u>\$ 2,354,297</u>	<u>\$ 63,685,785</u>	<u>\$ 2,110,731</u>

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

NOTES TO FINANCIAL STATEMENT  
(Continued)

5 - Long-term Debt (Continued)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Year									
	2016	2017	2018	2019	2020	2021-2025	2026-2030	2031-2035	2036-2040	Total
Principal:										
General obligation bonds	\$ 2,205,000	\$ 2,270,000	\$ 1,714,752	\$ 2,100,000	\$ 1,991,019	\$ 9,904,229	\$ 14,365,000	\$ 18,590,000	\$ 8,820,000	\$ 61,960,000
Certificates of participation	110,000	110,000	115,000	115,000	120,000	525,000	-	-	-	1,095,000
Lease purchase agreements	155,234	156,864	158,511	160,176	-	-	-	-	-	630,785
Total principal	2,470,234	2,536,864	1,988,263	2,375,176	2,111,019	10,429,229	14,365,000	18,590,000	8,820,000	63,685,785
Interest:										
General obligation bonds	2,020,528	1,952,590	1,881,895	1,831,850	1,816,100	10,711,521	6,993,300	3,697,000	357,000	31,261,784
Certificates of participation	34,363	32,163	28,863	25,413	21,963	46,238	-	-	-	189,003
Lease purchase agreements	6,623	4,993	3,346	1,682	-	-	-	-	-	16,644
Total interest	2,061,514	1,989,746	1,914,104	1,858,945	1,838,063	10,757,759	6,993,300	3,697,000	357,000	31,467,431
Total principal and interest	\$ 4,531,748	\$ 4,526,610	\$ 3,902,367	\$ 4,234,121	\$ 3,949,082	\$ 21,186,988	\$ 21,358,300	\$ 22,287,000	\$ 9,177,000	\$ 95,153,216



SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

NOTES TO FINANCIAL STATEMENT  
(Continued)

5 - Long-term Debt (Continued)

Defeased Debt

The District has defeased certain certificates of participation by placing the proceeds of the new bonds in an irrevocable trust to provide for future debt service payments on the old certificates of participation. Accordingly, the trust accounts assets and the liabilities for the defeased certificates of participation are not included in the District's financial statement. At June 30, 2015, \$ 1,600,000 of the certificates of participation that are considered defeased remain outstanding.

6 - Operating Leases

The District has a four-year operating lease for a 12 passenger bus. As of June 30, 2015, future annual minimum lease payments are \$ 8,156 for the last year. Lease expense for the current year was \$ 10,874.

The District has a four-year operating lease for a 16 passenger bus. As of June 30, 2015, future annual minimum lease payments are \$ 8,382 for the next two years with a payment of \$ 6,287 in year three of the lease. Lease expense for the current year was \$ 8,382.

The District has a four-year operating lease for eight 12 passenger lift buses and four type-A buses. Lease expense for the current year was \$ 102,170 and this was the final payment on the lease.

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

NOTES TO FINANCIAL STATEMENT  
(Continued)

7 - Interfund Transfers

The District made the following interfund transfers during the fiscal year 2015. The transfers were approved by the Board of Education.

From	To	Statutory Authority	Amount
General Fund	Special Education	K.S.A. 72-6428	\$ 5,618,862
Supplemental General Fund	Special Education	K.S.A. 72-6433	355,992
Supplemental General Fund	Vocational Education	K.S.A. 72-6433	493,364
Supplemental General Fund	Parent Education	K.S.A. 72-6433	26,300
Supplemental General Fund	Professional Development	K.S.A. 72-6433	49,900
Supplemental General Fund	At-Risk	K.S.A. 72-6433	2,279,857
Supplemental General Fund	4 Year Old At-Risk	K.S.A. 72-6433	120,000
Construction	Bond and Interest	N/A	400,000
			<u>\$ 9,344,275</u>

8 - Defined Benefit Pension Plan

*Plan Description.* The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas Avenue, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009, KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 5% for July 1, 2014 – December 31, 2014 and 6% for January 1, 2015 – June 30, 2015 of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

NOTES TO FINANCIAL STATEMENT  
(Continued)

8 - Defined Benefit Pension Plan (Continued)

The State of Kansas is required to contribute the statutorily required employer's share.

Net Pension Liability

The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014, the net pension liability for KPERS was \$ 8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability is \$ 33,510,559 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described in the first paragraph above.

9 - Post-Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. Employees who retire with twenty or more years of service are allowed to stay on the District's health insurance and the District pays for single full coverage until the retiree reaches Medicare eligibility age. While other retirees pay the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

NOTES TO FINANCIAL STATEMENT  
(Continued)

10 - Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the District carries commercial insurance. Settled claims have not exceeded commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

11 - Seaman High School Bank

Seaman High School Bank is operated as a commercial bank with its undivided profits considered District money. The balance sheet and income and transactions in undivided profits as of and for the year ended June 30, 2015 is as follows:

Seaman High School Bank  
Balance Sheet  
June 30, 2015

Assets:	
Cash	\$ 215,250
Certificates of deposit	<u>42,000</u>
Total assets	<u><u>\$ 257,250</u></u>
Liabilities:	
Depositors' accounts	<u>\$ 236,538</u>
Equity:	
Capital stock	312
Undivided profits	<u>20,400</u>
Total equity	<u><u>20,712</u></u>
Total liabilities and equity	<u><u>\$ 257,250</u></u>

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

NOTES TO FINANCIAL STATEMENT  
(Continued)

11 - Seaman High School Bank (Continued)

Income and Transactions in Undivided Profits  
Year Ended June 30, 2015

Revenues:	
Interest earned	\$ 164
Expenses:	
Miscellaneous	<u>1,037</u>
Decrease in undivided profits	(873)
Undivided profits, beginning of year	<u>21,273</u>
Undivided profits, end of year	<u><u>\$ 20,400</u></u>

12 - Commitments

During the year ended June 30, 2013, the District issued General Obligation bonds Series 2013 A and B in the amounts of \$ 57,485,000 and \$ 5,000, respectively, for the construction of a new middle school, improvements to other District facilities and sites including additions at West Indianola, Elmont, and North Fairview elementary schools and remodeling the current middle school for use as an elementary school. Construction began in fiscal year 2014, continued through 2015, and will continue for the next several years.

## SUPPLEMENTARY INFORMATION

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
Year Ended June 30, 2015

	<u>Certified Budget</u>
<u>FUNDS</u>	
General fund	\$ 21,890,146
Supplemental general	7,450,595
Special purpose funds:	
Special education	7,250,000
Driver education	111,212
Food service	1,886,019
Capital outlay	3,793,453
Vocational education	520,000
Professional development	50,000
Bilingual education	20,000
At-Risk	2,300,000
Parent education	26,300
Adult supplemental education	5,221
Summer school	25,000
4 year old at-risk	120,000
KPERS special retirement contribution	2,806,688
Gifts and grants	181,674
Federal grant funds	530,667
Bond and interest	4,223,565
Totals	<u><u>\$ 53,190,540</u></u>

Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
\$ 92,448	\$ 5,047	\$ 21,987,641	\$ 21,987,641	\$ -
-	-	7,450,595	7,450,595	-
-	-	7,250,000	6,688,396	(561,604)
-	-	111,212	48,644	(62,568)
-	-	1,886,019	1,775,171	(110,848)
-	-	3,793,453	1,889,792	(1,903,661)
-	-	520,000	520,000	-
-	-	50,000	50,000	-
-	-	20,000	-	(20,000)
-	-	2,300,000	2,279,857	(20,143)
-	-	26,300	26,300	-
-	-	5,221	-	(5,221)
-	-	25,000	6,755	(18,245)
-	-	120,000	120,000	-
-	-	2,806,688	2,389,759	(416,929)
-	-	181,674	33,483	(148,191)
-	-	530,667	478,804	(51,863)
-	-	4,223,565	4,223,565	-
<u>\$ 92,448</u>	<u>\$ 5,047</u>	<u>\$ 53,288,035</u>	<u>\$ 49,968,762</u>	



SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS

Year Ended June 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Over (Under)</u>
Cash receipts:			
State aid reimbursement	\$ -	\$ 5,047	\$ 5,047
State equalization aid	18,122,806	18,288,540	165,734
State special education fund	<u>3,767,340</u>	<u>3,694,054</u>	<u>(73,286)</u>
Total cash receipts	<u><u>\$ 21,890,146</u></u>	<u><u>21,987,641</u></u>	<u><u>\$ 97,495</u></u>
Expenditures, encumbrances and transfers:			
Instruction	\$ 10,715,663	10,323,995	\$ (391,668)
Student support services	138,582	120,210	(18,372)
Instructional support staff	1,421,637	1,210,118	(211,519)
General administration	897,056	918,812	21,756
Operations and maintenance	2,159,095	2,006,694	(152,401)
Other support services	178,166	250,717	72,551
Transportation	1,379,947	1,538,233	158,286
Transfers to other funds	5,000,000	5,618,862	618,862
Budget adjustment for qualifying budget credits	5,047		(5,047)
Adjustment to comply with legal max	<u>92,448</u>		<u>(92,448)</u>
Total expenditures, encumbrances and transfers	<u><u>\$ 21,987,641</u></u>	<u><u>21,987,641</u></u>	<u><u>\$ -</u></u>
Cash receipts over expenditures, encumbrances and transfers		-	
Unencumbered cash, beginning		<u>-</u>	
Unencumbered cash, ending		<u><u>\$ -</u></u>	

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Ad valorem tax in process	\$ 99,989	\$ 67,785	\$ (32,204)
Ad valorem current tax	3,068,263	3,283,994	215,731
Ad valorem delinquent tax	38,689	89,488	50,799
Motor vehicle tax	513,163	591,210	78,047
Recreational vehicle tax	7,495	11,937	4,442
Supplemental state aid	3,588,207	3,301,150	(287,057)
	<u>\$ 7,315,806</u>	<u>7,345,564</u>	<u>\$ 29,758</u>
Total cash receipts			
Expenditures, encumbrances and transfers:			
Instruction	\$ 716,396	823,673	\$ 107,277
Student support services	774,317	868,910	94,593
School administration	1,758,686	1,710,696	(47,990)
Operations and maintenance	836,111	721,903	(114,208)
Transfers to other funds	3,365,085	3,325,413	(39,672)
	<u>\$ 7,450,595</u>	<u>7,450,595</u>	<u>\$ -</u>
Total expenditures, encumbrances and transfers			
Cash receipts under expenditures, encumbrances and transfers		(105,031)	
Unencumbered cash, beginning		<u>134,788</u>	
Unencumbered cash, ending		<u>\$ 29,757</u>	

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Federal aid	\$ 700,000	\$ 685,836	\$ (14,164)
Medicaid	150,000	280,440	130,440
Interest on idle funds	15,000	22,180	7,180
Local revenues	-	1,500	1,500
Transfer from general fund	5,000,000	5,618,862	618,862
Transfer from supplemental general fund	400,000	355,992	(44,008)
	<u>\$ 6,265,000</u>	<u>6,964,810</u>	<u>\$ 699,810</u>
Expenditures and encumbrances:			
Instruction	\$ 5,864,900	4,475,233	\$ (1,389,667)
Student support services	458,897	1,342,981	884,084
Instructional support staff	11,107	10,580	(527)
General administration	290,292	411,251	120,959
Transportation	624,804	448,351	(176,453)
	<u>\$ 7,250,000</u>	<u>6,688,396</u>	<u>\$ (561,604)</u>
Cash receipts and transfers over expenditures and encumbrances		276,414	
Unencumbered cash, beginning		<u>2,340,792</u>	
Unencumbered cash, ending		<u>\$ 2,617,206</u>	

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

DRIVER EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State aid	\$ 27,900	\$ 16,964	\$ (10,936)
Other revenue	-	47,889	47,889
	<u>\$ 27,900</u>	<u>64,853</u>	<u>\$ 36,953</u>
Expenditures and encumbrances:			
Instruction	\$ 111,212	48,644	\$ (62,568)
	<u>\$ 111,212</u>	<u>48,644</u>	<u>\$ (62,568)</u>
Cash receipts over expenditures and encumbrances		16,209	
Unencumbered cash, beginning		<u>93,257</u>	
Unencumbered cash, ending		<u>\$ 109,466</u>	

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State aid	\$ 17,975	\$ 20,955	\$ 2,980
Federal aid	834,597	955,813	121,216
Local revenues	766,905	811,706	44,801
Interest on idle funds	500	372	(128)
	<u>1,619,977</u>	<u>1,788,846</u>	<u>168,869</u>
Total cash receipts	<u>\$ 1,619,977</u>	<u>1,788,846</u>	<u>\$ 168,869</u>
Expenditures and encumbrances:			
Operations and maintenance	\$ 71,851	71,851	-
Food service	1,814,168	1,703,320	(110,848)
	<u>1,886,019</u>	<u>1,775,171</u>	<u>(110,848)</u>
Total expenditures and encumbrances	<u>\$ 1,886,019</u>	<u>1,775,171</u>	<u>\$ (110,848)</u>
Cash receipts over expenditures and encumbrances		13,675	
Unencumbered cash, beginning		<u>285,913</u>	
Unencumbered cash, ending		<u>\$ 299,588</u>	

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Ad valorem tax in process	\$ 17,450	\$ 11,830	\$ (5,620)
Ad valorem current tax	1,663,360	1,763,705	100,345
Ad valorem delinquent tax	6,752	31,229	24,477
Motor vehicle tax	184,493	203,433	18,940
Recreational vehicle tax	2,694	3,291	597
Federal aid	-	33,299	33,299
State aid	560,480	308,120	(252,360)
Interest on idle funds	-	18,119	18,119
Other	-	220,947	220,947
	<u>\$ 2,435,229</u>	<u>2,593,973</u>	<u>\$ 158,744</u>
Total cash receipts			
Expenditures and encumbrances:			
Instruction equipment	\$ 1,500,000	684,560	\$ (815,440)
Operations and maintenance	50,000	4,383	(45,617)
Transportation equipment	400,000	181,772	(218,228)
Other support services	500,000	35,324	(464,676)
Site and building improvements	1,200,000	840,148	(359,852)
Debt service:			
Principal	105,000	105,000	-
Interest	36,453	35,855	(598)
Other	2,000	2,750	750
	<u>\$ 3,793,453</u>	<u>1,889,792</u>	<u>\$ (1,903,661)</u>
Total expenditures and encumbrances			
Cash receipts over expenditures and encumbrances		704,181	
Unencumbered cash, beginning		<u>2,102,734</u>	
Unencumbered cash, ending		<u>\$ 2,806,915</u>	

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

VOCATIONAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Federal aid	\$ 23,000	\$ 26,636	\$ 3,636
State aid	10,875	-	(10,875)
Transfer from supplemental general fund	486,125	493,364	7,239
	<u>520,000</u>	<u>520,000</u>	<u>0</u>
Total cash receipts and transfers	<u>\$ 520,000</u>	<u>520,000</u>	<u>\$ -</u>
Expenditures and encumbrances:			
Instruction	\$ 511,400	513,051	\$ 1,651
Student support services	-	240	240
Instructional support staff	8,600	6,709	(1,891)
	<u>520,000</u>	<u>520,000</u>	<u>0</u>
Total expenditures and encumbrances	<u>\$ 520,000</u>	<u>520,000</u>	<u>\$ -</u>
Cash receipts and transfers over expenditures and encumbrances		-	
Unencumbered cash, beginning		-	
Unencumbered cash, ending		<u>\$ -</u>	

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Local receipts	\$ -	\$ 100	\$ 100
Transfer from supplemental general fund	32,660	49,900	17,240
	<u>\$ 32,660</u>	<u>50,000</u>	<u>\$ 17,340</u>
Expenditures and encumbrances:			
Instructional support staff	<u>\$ 50,000</u>	<u>50,000</u>	<u>\$ -</u>
Cash receipts and transfers over expenditures and encumbrances		-	
Unencumbered cash, beginning		<u>7,429</u>	
Unencumbered cash, ending		<u>\$ 7,429</u>	

(Continued)



SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

BILINGUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Federal aid	\$ 20,000	\$ -	\$ (20,000)
Expenditures:			
Instruction	\$ 20,000	-	\$ (20,000)
Cash receipts over expenditures		-	
Unencumbered cash, beginning		-	
Unencumbered cash, ending		\$ -	

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

AT-RISK FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfer from supplemental general fund	\$ 2,300,000	\$ 2,279,857	\$ (20,143)
Expenditures and encumbrances:			
Instruction	\$ 2,300,000	2,279,857	\$ (20,143)
Transfers over expenditures and encumbrances		-	
Unencumbered cash, beginning		-	
Unencumbered cash, ending		\$ -	

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

PARENT EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfer from supplemental general fund	\$ 26,300	\$ 26,300	\$ -
Expenditures:			
Student support services	\$ 26,300	26,300	\$ -
Transfers over expenditures		-	
Unencumbered cash, beginning		-	
Unencumbered cash, ending		\$ -	

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

ADULT SUPPLEMENTAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Fees	\$ 5,000	\$ -	\$ (5,000)
Expenditures:			
Instruction	\$ 5,221	-	\$ (5,221)
Cash receipts over expenditures		-	
Unencumbered cash, beginning		221	
Unencumbered cash, ending		\$ 221	

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

SUMMER SCHOOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

	Budget	Actual	Variance - Over (Under)
	<u>Budget</u>	<u>Actual</u>	<u>(Under)</u>
Cash receipts:			
Local revenues	\$ 5,000	\$ 7,982	\$ 2,982
Expenditures and encumbrances:			
Instruction	\$ 25,000	6,755	\$ (18,245)
Cash receipts over expenditures and encumbrances		1,227	
Unencumbered cash, beginning		<u>45,272</u>	
Unencumbered cash, ending		<u>\$ 46,499</u>	

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

4 YEAR OLD AT-RISK FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfer from supplemental general fund	\$ 120,000	\$ 120,000	\$ -
Expenditures and encumbrances:			
Instruction	\$ 48,000	48,125	\$ 125
Transportation	72,000	71,875	(125)
Total expenditures and encumbrances	\$ 120,000	120,000	\$ -
Transfers over expenditures and encumbrances		-	
Unencumbered cash, beginning		-	
Unencumbered cash, ending		\$ -	

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

	Budget	Actual	Variance - Over (Under)
	<u>Budget</u>	<u>Actual</u>	<u>(Under)</u>
Cash receipts:			
State aid	\$ 2,806,688	\$ 2,389,759	\$ (416,929)
Expenditures:			
Instruction	\$ 1,852,414	1,577,240	\$ (275,174)
Student support services	168,401	143,386	(25,015)
Instructional support staff	112,267	95,590	(16,677)
General administration	56,134	47,795	(8,339)
School administration	196,468	167,283	(29,185)
Operations and maintenance	168,401	143,386	(25,015)
Central services	28,067	23,898	(4,169)
Transportation	140,335	119,488	(20,847)
Food service	84,201	71,693	(12,508)
Total expenditures	<u>\$ 2,806,688</u>	<u>2,389,759</u>	<u>\$ (416,929)</u>
Cash receipts over expenditures		-	
Unencumbered cash, beginning		-	
Unencumbered cash, ending		<u>\$ -</u>	

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

GIFTS AND GRANTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Other revenue	\$ 50,000	\$ 21,063	\$ (28,937)
Other aid	-	1,215	1,215
Total cash receipts	<u>\$ 50,000</u>	<u>22,278</u>	<u>\$ (27,722)</u>
Expenditures and encumbrances:			
Instruction	\$ 181,674	13,817	\$ (167,857)
Instructional support staff	-	9,251	9,251
Food service	-	10,415	10,415
Total expenditures and encumbrances	<u>\$ 181,674</u>	<u>33,483</u>	<u>\$ (148,191)</u>
Cash receipts under expenditures and encumbrances		(11,205)	
Unencumbered cash, beginning		<u>121,730</u>	
Unencumbered cash, ending		<u>\$ 110,525</u>	

(Continued)



SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

FEDERAL GRANT FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

	<u>Title I</u> <u>2014-2015</u>	<u>Private</u> <u>School</u> <u>2014-2015</u>	<u>Logan</u> <u>21st Century</u> <u>2014-2015</u>
Cash receipts:			
Federal aid	<u>\$ 340,088</u>	<u>\$ 4,955</u>	<u>\$ 15,047</u>
Expenditures and encumbrances:			
Instruction	340,088	4,955	-
Transportation	-	-	13,530
Instructional support staff	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures and encumbrances	<u>340,088</u>	<u>4,955</u>	<u>13,530</u>
Cash receipts over (under) expenditures and encumbrances	-	-	1,517
Unencumbered cash, beginning	<u>-</u>	<u>-</u>	<u>-</u>
Unencumbered cash, ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,517</u></u>

(Continued)

Logan 21st Century 2013-2014	Title VI-B 2014-2015	Title II-A 2014-2015	Total Actual	Budget	Variance - Over (Under)
<u>\$ 7,877</u>	<u>\$ 25,035</u>	<u>\$ 93,457</u>	<u>\$ 486,459</u>	<u>\$ 550,000</u>	<u>\$ (63,541)</u>
-	16,527	-	361,570	396,386	(34,816)
1,739	-	-	15,269	6,550	8,719
<u>-</u>	<u>8,508</u>	<u>93,457</u>	<u>101,965</u>	<u>127,731</u>	<u>(25,766)</u>
<u>1,739</u>	<u>25,035</u>	<u>93,457</u>	<u>478,804</u>	<u>\$ 530,667</u>	<u>\$ (51,863)</u>
6,138	-	-	7,655		
<u>(13,358)</u>	<u>-</u>	<u>-</u>	<u>(13,358)</u>		
<u>\$ (7,220)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,703)</u>		

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

TEXTBOOK RENTAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

Cash receipts:	
Fees	\$ 451,797
Expenditures and encumbrances:	
Instruction	<u>475,931</u>
Cash receipts under expenditures and encumbrances	(24,134)
Unencumbered cash, beginning	<u>478,827</u>
Unencumbered cash, ending	<u><u>\$ 454,693</u></u>

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

SEWER ASSESSMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

Unencumbered cash, beginning	\$ 10,074
Unencumbered cash, ending	<u><u>\$ 10,074</u></u>

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

EXTRAORDINARY SCHOOL PROGRAM FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

Unencumbered cash, beginning	\$ 56
Unencumbered cash, ending	<u><u>\$ 56</u></u>

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

## OTHER GIFTS AND GRANTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

Cash receipts:	
Federal aid	<u>\$ 165,399</u>
Expenditures and encumbrances:	
Instruction	141,130
Student support services	715
Instructional support staff	<u>20,113</u>
Total expenditures and encumbrances	<u>161,958</u>
Cash receipts over expenditures and encumbrances	3,441
Unencumbered cash, beginning	<u>(967)</u>
Unencumbered cash, ending	<u><u>\$ 2,474</u></u>

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

## CONSTRUCTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

Cash receipts:	
Interest revenue	\$ 21,932
Expenditures, encumbrances and transfers:	
Site and building improvements	27,116,904
Transfers to other funds	400,000
Total expenditures and transfers	27,516,904
Cash receipts under expenditures, encumbrances and transfers	(27,494,972)
Unencumbered cash, beginning	49,713,281
Unencumbered cash, ending	\$ 22,218,309

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Ad valorem tax in process	\$ 77,677	\$ 52,662	\$ (25,015)
Ad valorem current tax	1,993,929	2,116,204	122,275
Ad valorem delinquent tax	30,054	17,044	(13,010)
Motor vehicle tax	259,349	312,197	52,848
Recreational vehicle tax	3,788	7,502	3,714
State aid	1,309,305	1,309,305	-
Transfer from construction fund	400,000	400,000	-
Total cash receipts and transfers	<u>\$ 4,074,102</u>	<u>4,214,914</u>	<u>\$ 140,812</u>
Expenditures:			
Principal	\$ 2,150,000	2,150,000	\$ -
Interest expense	2,073,565	2,073,565	-
Total expenditures	<u>\$ 4,223,565</u>	<u>4,223,565</u>	<u>\$ -</u>
Cash receipts and transfers under expenditures		(8,651)	
Unencumbered cash, beginning		<u>2,701,413</u>	
Unencumbered cash, ending		<u>\$ 2,692,762</u>	

(Continued)



SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

PRIVATE PURPOSE TRUST FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

Unencumbered cash, beginning	<u>\$ 4,539</u>
Unencumbered cash, ending	<u><u>\$ 4,539</u></u>

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

STUDENT ORGANIZATION FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

Year Ended June 30, 2015

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Seaman High School:					
ACT review	\$ 20	\$ 5,404	\$ 5,412	\$ -	\$ 12
Allen community college	28	-	-	-	28
Asian culture club	-	12	-	-	12
Biology club	1,097	-	-	-	1,097
Broadway	20,418	4,648	7,699	-	17,367
Bully Ts	325	-	138	-	187
Cabinet making	679	70	-	-	749
Centennial league	1,524	8,000	7,174	-	2,350
Cheerleaders	13,897	30,168	34,522	-	9,543
Class of '90	369	-	369	-	-
Class of '94	450	-	450	-	-
Class of '99	290	-	290	-	-
Class of 2003	445	-	445	-	-
Class of 2004	1,296	-	1,296	-	-
Class of 2005	665	-	665	-	-
Class of 2006	1,969	-	1,969	-	-
Class of 2007	823	-	823	-	-
Class of 2008	1,055	-	1,055	-	-
Class of 2009	1,046	-	1,046	-	-
Class of 2010	551	-	551	-	-
Class of 2011	2,332	-	2,332	-	-
Class of 2012	1,629	-	1,629	-	-
Class of 2013	796	-	796	-	-
Class of 2014	224	-	224	-	-
Class of 2015	4,123	987	4,483	-	627
Class of 2016	4,642	24,341	27,515	-	1,468
Class of 2017	-	5,500	1,562	-	3,938
Clipper	329	2,018	2,091	-	256
Close-up	114	972	1,013	-	73
Coach's clinic	7,975	8,715	10,300	-	6,390
Crimestoppers	472	-	-	-	472
DeeDee Lang Fundraiser	-	3,368	3,368	-	-
Diversity club	28	64	48	-	44
E-2020	620	-	-	-	620
Fall into fitness	11,590	6,015	1,311	-	16,294
FBLA	371	7,731	7,984	-	118
FCA	199	553	499	-	253
FCCLA	150	6,803	6,668	-	285
Feed the children	490	-	104	-	386
Subtotal forward	\$ 83,031	\$ 115,369	\$ 135,831	\$ -	\$ 62,569

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

STUDENT ORGANIZATION FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Seaman High School:					
Subtotal forward	\$ 83,031	\$ 115,369	\$ 135,831	\$ -	\$ 62,569
FFA	1,636	14,357	15,757	-	236
File memorial fund	52	-	-	-	52
French club	31	483	451	-	63
Freshman activities	933	-	933	-	-
Friends of Rachael	103	-	27	-	76
German club	59	330	251	-	138
History day	3,011	23,540	24,878	-	1,673
Interact	1,163	2,744	2,985	-	922
Intl Thespian society	2,642	10,062	8,466	-	4,238
KAHKA	689	-	-	-	689
Key club	218	3,335	3,234	-	319
Leadership club	71	3,809	3,843	-	37
Lit magazine	1,287	-	-	-	1,287
March Mustache Madness	-	851	851	-	-
Math club	398	319	165	-	552
Midwest dairy	197	-	-	-	197
Model UN	6	50	9	-	47
Morgan Kottman	-	17,020	17,020	-	-
NHS	94	925	922	-	97
National tourney	1,506	7,575	4,963	-	4,118
Orchestra	1,861	26,196	18,643	-	9,414
Patron of the arts	679	947	349	-	1,277
Picture perfect	31	-	-	-	31
Robotics Club	-	203	159	-	44
Runners club	625	3,025	2,810	-	840
SADD	84	-	10	-	74
Sea Mapp	-	240	-	-	240
SHS Staff clothing	-	1,701	1,701	-	-
Smith Family Fund	-	1,225	77	-	1,148
Softball	13,962	10,839	17,125	-	7,676
Spanish club	306	912	1,122	-	96
Spirit club	2,150	1,916	2,856	-	1,210
STUCO	5,084	5,990	6,655	-	4,419
Study abroad	178	2,858	3,030	-	6
SVTV	772	400	647	-	525
Target	1,500	-	-	-	1,500
The Great Gatsby	-	1,018	931	-	87
Tri-M honor society	493	-	-	-	493
Subtotal Seaman High School	\$ 124,852	\$ 258,239	\$ 276,701	\$ -	\$ 106,390

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

STUDENT ORGANIZATION FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Transfers	Balance, June 30
Seaman High School:					
Subtotal forward	\$ 124,852	\$ 258,239	\$ 276,701	\$ -	\$ 106,390
Vikettes	572	18,979	18,776	-	775
Viking supply shack	454	541	534	-	461
Welding	-	3,362	3,362	-	-
Woodworking	-	5,186	5,186	-	-
Yearbook	7,621	18,386	11,351	-	14,656
Subtotal Seaman High School	133,499	304,693	315,910	-	122,282
Seaman Middle School:					
Dance	4,506	7,243	8,591	-	3,158
Cheerleading	3,567	8,801	9,648	-	2,720
Spirit squad	2,516	4,682	4,904	-	2,294
STUCO	5,102	8,897	8,784	-	5,215
Yearbook	-	4,461	4,461	-	-
Miscellaneous	104	-	-	-	104
Faculty	2,096	35	-	-	2,131
Industrial tech	-	2,656	2,656	-	-
FCCLA	70	-	-	-	70
Drama	4,474	3,052	2,471	-	5,055
Band	323	2,529	2,587	-	265
NJHS	1,072	807	1,283	-	596
Invitational school	2,752	55,804	52,908	-	5,648
Power club	378	75	72	-	381
Petty cash	-	750	750	-	-
Subtotal Seaman Middle School	26,960	99,792	99,115	-	27,637
Elementary Schools:					
Elmont	11,172	9,041	9,212	-	11,001
Logan	11,443	17,848	20,893	-	8,398
North Fairview	6,041	14,355	10,707	-	9,689
Pleasant Hill	3,688	9,029	9,868	-	2,849
Rochester	3,851	9,693	3,851	-	9,693
West Indianola	6,665	9,504	6,951	-	9,218
Subtotal Elementary Schools	42,860	69,470	61,482	-	50,848
Total all funds	\$ 203,319	\$ 473,955	\$ 476,507	\$ -	\$ 200,767

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

DISTRICT ACTIVITY FUNDS  
GATE RECEIPTS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS

Year Ended June 30, 2015

Funds	Balance, July 1	Prior Year Canceled Encumbrances	Cash Receipts	Cash Disbursements	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Balance, June 30
Gate receipts:							
Seaman High School	\$ 30,175	\$ -	\$ 175,368	\$ 182,764	\$ 22,779	\$ -	\$ 22,779
Seaman Middle School	2,820	-	20,566	17,065	6,321	-	6,321
Total gate receipts	<u>\$ 32,995</u>	<u>\$ -</u>	<u>\$ 195,934</u>	<u>\$ 199,829</u>	<u>\$ 29,100</u>	<u>\$ -</u>	<u>\$ 29,100</u>

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Transfers	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Seaman High School:								
AP	\$ 916	\$ -	\$ 1,183	\$ 1,648	\$ -	\$ 451	\$ -	\$ 451
Art department	249	-	407	521	-	135	-	135
ASHA	181	-	-	-	-	181	-	181
Baseball	848	-	1,550	791	-	1,607	-	1,607
Boys basketball	14	-	7,423	6,999	-	438	-	438
Boys golf	462	-	862	1,203	-	121	-	121
Boys tennis	-	-	1,224	1,212	-	12	-	12
Cap and gown	160	-	-	94	-	66	-	66
College and career intern	25	-	-	-	-	25	-	25
Concert choir	857	-	660	639	-	878	-	878
Driver's education	6,125	-	4,490	6,295	-	4,320	-	4,320
Faculty fund	-	-	885	838	-	47	-	47
Faculty recognition	855	-	20,143	9,218	-	11,780	-	11,780
Football jerseys	14	-	-	-	-	14	-	14
Gifted	100	-	-	99	-	1	-	1
Girls basketball	298	-	6,220	5,916	-	602	-	602
Girls golf	317	-	1,417	1,440	-	294	-	294
Girls tennis	54	-	-	-	-	54	-	54
Guidance department	76	-	-	-	-	76	-	76
Habitat	354	-	700	90	-	964	-	964
Industrial tech club	758	-	700	620	-	838	-	838
Library	9	-	198	163	-	44	-	44
Lyman staff	150	-	-	-	-	150	-	150
Math department	3,063	-	1,810	2,829	-	2,044	-	2,044
Parking permits	7,148	-	2,055	345	-	8,858	-	8,858
Petty cash- Vinduska	-	-	2,611	2,611	-	-	-	-
Ping pong club	385	-	249	367	-	267	-	267
Pop fund faculty	8,047	-	-	-	-	8,047	-	8,047
PSAT	177	-	1,760	1,760	-	177	-	177
Scholars bowl	289	-	1,037	1,278	-	48	-	48
Seaman activities	401	-	-	-	-	401	-	401
Seaman soccer	38	-	214	30	-	222	-	222
SHARP	1,238	-	1,646	2,656	-	228	-	228
Show choir	4,709	-	2,702	3,084	-	4,327	-	4,327
Special ED	75	-	-	40	-	35	-	35
Sports department pop	444	-	4,286	4,450	-	280	-	280
Student recognition	208	-	2,519	2,269	-	458	-	458
Summer school	4,325	-	250	-	-	4,575	-	4,575
Subtotal	\$ 43,369	\$ -	\$ 69,201	\$ 59,505	\$ -	\$ 53,065	\$ -	\$ 53,065

(Continued)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Transfers	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Subtotal forward	\$ 43,369	\$ -	\$ 69,201	\$ 59,505	\$ -	\$ 53,065	\$ -	\$ 53,065
Super O.A.	5,929	-	-	416	-	5,513	-	5,513
Track	822	-	3,920	4,098	-	644	-	644
USD #345- petty cash	1,395	-	1,661	1,556	-	1,500	-	1,500
Viking band	29,575	-	126,641	145,627	-	10,589	-	10,589
Viking book club	274	-	155	146	-	283	-	283
Viking concessions	4	-	4,254	4,215	-	43	-	43
Volley ball	812	-	4,376	4,308	-	880	-	880
Work Study	35	-	-	-	-	35	-	35
Wrestling	236	-	8,375	8,557	-	54	-	54
Total all funds	<u>\$ 82,451</u>	<u>\$ -</u>	<u>\$ 218,583</u>	<u>\$ 228,428</u>	<u>\$ -</u>	<u>\$ 72,606</u>	<u>\$ -</u>	<u>\$ 72,606</u>

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number
<u>United States Department of Education:</u>	
Fund for the improvement of education	84.215F
Passed through Kansas State Department of Education:	
Title I Cluster:	
Title I, grants to local educational agencies, 2014-2015	84.010
Total Title I Cluster	
Special Education Cluster:	
Grants to State (IDEA Part B):	
Title VI-B 2014-2015	84.027
Title VI-B, assistance to state for education of handicapped children, 2014-2015	84.027
Preschool Grants (IDEA Preschool) --Early Childhood	84.173
Total Special Education Cluster	
Grants not clustered:	
Carl Perkins, 2013-2014	84.048
Carl Perkins, 2014-2015	84.048
Title II, improving teacher quality, 2014-2015	84.367
Title IIA KELI	84.367
Total grants not clustered	
Total Passed through Kansas State Department of Education	
Passed through the Boys & Girls Club of Topeka:	
Twenty-First Century Community Learning Centers 2013-2014	84.215F
Twenty-First Century Community Learning Centers 2014-2015	84.215F
Total United States Department of Education	

(Continued)



Unencumbered Cash Balance July 1, 2014	Amount Received	Disbursements, Accounts Payable, Encumbrances and Transfers	Prior-Year Canceled Encumbrances	Unencumbered Cash Balance June 30, 2015
<u>\$ -</u>	<u>\$ 156,103</u>	<u>\$ 156,103</u>	<u>\$ -</u>	<u>\$ -</u>
<u>-</u>	<u>340,088</u>	<u>340,088</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>340,088</u>	<u>340,088</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>668,924</u>	<u>668,924</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>25,035</u>	<u>25,035</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>21,867</u>	<u>21,867</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>715,826</u>	<u>715,826</u>	<u>-</u>	<u>-</u>
<u>(4,044)</u>	<u>4,044</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>22,592</u>	<u>23,376</u>	<u>-</u>	<u>(784)</u>
<u>-</u>	<u>93,457</u>	<u>93,457</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>140</u>	<u>140</u>	<u>-</u>	<u>-</u>
<u>(4,044)</u>	<u>120,233</u>	<u>116,973</u>	<u>-</u>	<u>(784)</u>
<u>(4,044)</u>	<u>1,176,147</u>	<u>1,172,887</u>	<u>-</u>	<u>(784)</u>
<u>(13,358)</u>	<u>7,877</u>	<u>1,739</u>	<u>-</u>	<u>(7,220)</u>
<u>-</u>	<u>15,047</u>	<u>13,530</u>	<u>-</u>	<u>1,517</u>
<u>\$ (17,402)</u>	<u>\$ 1,355,174</u>	<u>\$ 1,344,259</u>	<u>\$ -</u>	<u>\$ (6,487)</u>

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(Continued)

Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number
<u>United States Department of Agriculture:</u>	
Passed through Kansas State Department of Education:	
Child Nutrition Cluster:	
School breakfast program	10.553
National school lunch program	10.555
Summer food service program for children	10.559
Total Child Nutrition Cluster	
Grants not clustered:	
Child and adult care food program	10.558
Federal school food service	10.560
Team nutrition grants	10.574
NSLP Equipment	10.579
Fresh fruit and vegetable program	10.582
Total grants not clustered	
Total United States Department of Agriculture	
<u>United States Department of Health and Human Services:</u>	
Passed through Kansas State Department of Education:	
Youth risk behavior survey	93.938
<u>United States Department of Labor:</u>	
Passed through Kansas Department of Human Resources:	
WIA Cluster:	
WIA youth activities- Heartland Works	17.259
Total federal awards	

See accompanying notes to schedule of  
expenditures of federal awards.

Unencumbered Cash Balance July 1, 2014	Amount Received	Disbursements, Accounts Payable, Encumbrances and Transfers	Prior-Year Canceled Encumbrances	Unencumbered Cash Balance June 30, 2015
\$ -	\$ 108,736	\$ 108,736	\$ -	\$ -
-	779,334	779,334	-	-
-	35,626	35,626	-	-
-	923,696	923,696	-	-
-	3,378	3,378	-	-
-	100	100	-	-
-	735	735	-	-
-	33,299	33,299	-	-
-	26,412	26,412	-	-
-	63,924	63,924	-	-
-	987,620	987,620	-	-
-	100	100	-	-
(3,581)	9,296	5,715	-	-
\$ (20,983)	\$ 2,352,190	\$ 2,337,694	\$ -	\$ (6,487)

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS

Year Ended June 30, 2015

1 - General

The accompanying schedule of expenditures of federal awards presents the activity of all federal awards of Seaman Unified School District No. 345 (the District). All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the schedule.

2 - Basis of Accounting

The accompanying schedule of expenditures of federal awards is presented using the basis of accounting as described in Note 2 to the District's financial statement.

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2015

I. Summary of auditor's results:

Financial Statements

Type of auditor's report issued	Unmodified – regulatory basis Adverse – GAAP basis
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Internal control over financial reporting:

Material weaknesses identified	None
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Significant deficiencies identified that are not considered to be material weaknesses	None reported
--	---------------

Noncompliance material to financial statements noted	None
--	------

Federal Awards

Type of auditor's report issued on compliance for major programs	Unmodified
---	------------

Internal control over major programs:

Material weaknesses identified	None
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Significant deficiencies identified that are not considered to be material weaknesses	Finding 2014-001
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Findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133	Yes
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Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
84.010	Title I Cluster
84.027, 84.173	Special Education Cluster

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Dollar threshold used to distinguish between type A and type B programs	\$ 300,000
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Auditee qualified as a low-risk auditee	Yes
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II. Financial Statement Findings	None
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III. Findings and Questioned Costs for Federal Awards

**Finding 2014-001 Significant Deficiency (Repeated)**

*Federal Program* – Title I Cluster (CFDA No. 84.010); U.S. Department of Education; Kansas Department of Education

*Compliance Requirement* – Activities Allowed or Unallowed, Allowable Costs/Cost Principles

*Condition* – During the current year, the District did not meet time-and-effort documentation requirements for Title I employees.

*Criteria* – The time and effort information for the Title I grant must be supported by the records of the District.

*Cause* – Per discussion with the Title I Program Director, the District required Title I employees to sign a "Certification of Time: Sole Source of Funding" sheet bi-annually. During a transition period in FY14, however, these certifications were destroyed. As such, the District's Title I time-and-effort records were lost. In FY15, the District did not re-implement the time-and-effort requirements due to turnover in the program coordinator position.

*Effect* – Without proper supporting documentation, the District could report incorrect information to the grantor.

*Questioned Costs* – None.

*Recommendation* – We recommend that the District implement controls over the time-and-effort record keeping process that would allow the District to obtain the required supporting documentation for Title I time and effort reporting.

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**Finding 2014-001 Significant Deficiency (Repeated) (Continued)**

*Management's Response (Unaudited)* – USD 345 – Seaman acknowledges and accepts responsibility for the loss of the “Certification of Time: Sole Source of Funding” certification documents. A Corrective Action Plan will be implemented in FY16 to ensure the documents are duplicated and secured in multiple locations.

*Corrective Action Plan (Unaudited)* – The “Certification of Time: Sole Source of Funding” certification documents will be completed by the appropriate employees and collected by Annie Diederich, USD 345 Elementary Curriculum Director. Ms. Diederich will create copies of certification documents and give one to Mr. Bob Horton, USD 345 Business Director and another to Mrs. Patty Carter, USD 345 Assistant Superintendent/Special Education Director.

SEAMAN UNIFIED SCHOOL DISTRICT NO. 345  
TOPEKA, KANSAS

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2015

**Finding 2014-001 Significant Deficiency**

*Federal Program* – Title I Cluster (CFDA No. 84.010); U.S. Department of Education; Kansas Department of Education

*Compliance Requirement* – Activities Allowed or Unallowed, Allowable Costs/Cost Principles

*Condition* – During the current year, the District did not meet time-and-effort documentation requirements for Title I employees.

*Criteria* – The time and effort information for the Title I grant must be supported by the records of the District.

*Cause* – Per discussion with the Title I Program Director, the District required Title I employees to sign a "Certification of Time: Sole Source of Funding" sheet bi-annually. During a transition period, however, these certifications were destroyed. As such, the District's Title I time-and-effort records were lost.

*Effect* – Without proper supporting documentation, the District could report incorrect information to the grantor.

*Questioned Costs* – None.

*Recommendation* – We recommend that the District implement controls over the time-and-effort record keeping process that would allow the District to retain the required supporting documentation for Title I time and effort reporting.

*Management's Response (Unaudited)* – USD 345 – Seaman acknowledges and accepts responsibility for the loss of the "Certification of Time: Sole Source of Funding" certification documents. A Corrective Action Plan will be implemented in FY15 to ensure the documents are duplicated and secured in multiple locations.

*Corrective Action Plan (Unaudited)* – The "Certification of Time: Sole Source of Funding" certification documents will be completed by the appropriate employees and collected by Mr. Craig Carter, USD 345 Curriculum Director. Mr. Carter will create copies of certification documents and give one to Mr. Bob Horton, USD 345 Business Director and another to Mrs. Patty Carter, USD 345 Assistant Superintendent/Special Education Director.

*Follow-up* – This finding is repeated in the current year.





BERBERICH TRAHAN & CO., P.A.  
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

Board of Education  
Seaman Unified School District No. 345:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Seaman Unified School District No. 345 (the District) which comprises the summary statement of regulatory basis receipts, expenditures and unencumbered cash as of June 30, 2015 and the related notes to the financial statement and have issued our report thereon dated December 9, 2015. Our report contained an adverse opinion because the financial statement was presented using accounting practices prescribed or permitted by the State of Kansas.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management in a separate letter dated December 9, 2015.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Berberich Trahan & Co., P.A.*

December 9, 2015  
Topeka, Kansas



BERBERICH TRAHAN & CO., P.A.  
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL  
CONTROL OVER COMPLIANCE**

Board of Education  
Seaman Unified School District No. 345:

**Report on Compliance for Each Major Federal Program**

We have audited Seaman Unified School District No. 345's (the District's) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on the District's major federal programs for the year ended June 30, 2015. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

## **Opinion on Each Major Federal Program**

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

## **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as Finding 2014-001. Our opinion on each major federal program is not modified with respect to this matter.

The District's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## **Report on Internal Control Over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each of the major federal programs to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each of the major federal programs and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as Finding 2014-001 that we consider to be a significant deficiency.

The District's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Berberich Trahan & Co., P.A.*

December 9, 2015  
Topeka, Kansas